

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1424. Penalty.

Any failure to comply with the provisions of this article shall be subject to a civil penalty not to exceed \$10,000 as may be determined by the secretary. This penalty is in addition to the other penalties provided by this division, and is not an assessable penalty subject to the deficiency procedures of the division.

Source: PL 9-22, § 1 (§ 1423) (repealing PL 4-14, § 3); renumbered by PL 9-57, § 2.

Commission Comment: With respect to the reference to the “secretary” of the Department of Finance, see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.